

Criteria for Determining Primary Residence

Primary residence means the location where domicile has been established.

The residential exemption is limited to one primary residence per household. "Household" means the association of persons who live in the same dwelling, sharing its furnishings, facilities, accommodations and expenses; and "household" includes married individuals, who are not legally separated, that have established domiciles at separate locations. An owner of multiple properties may receive the residential exemption on all properties for which the property is the primary residence of the tenant.

Factors or objective evidence determinative of domicile include:

- ❖ Whether or not a person voted in the place he claims to be domiciled
- ❖ The length of any continuous residency in the location claimed as domicile
- ❖ The nature and quality of the living accommodations that an individual has in the location claimed as domicile as opposed to any other location
- ❖ The presence of family members in a given location
- ❖ The place of residency of the individual's spouse or the state of any divorce of the individual and his spouse
- ❖ The physical location of the individual's place of business or sources of income
- ❖ The use of local bank facilities or foreign bank institutions
- ❖ The location of registration of vehicles, boats, and RV's
- ❖ Memberships in clubs, churches, and other social organizations
- ❖ The address used by the individual on such things as:
 - *Telephone listing; mail; state and federal tax returns; listings in official government publications or other correspondence; driver license; voter registration; and tax rolls*
- ❖ Location of public schools attended by the individual or the individual's dependents
- ❖ The nature and payment of taxes in other states
- ❖ Declarations of the individual:
 - *Communicated to third parties; contained in deeds; contained in insurance policies; contained in wills; contained in letters; contained in registers; contained in mortgages; contained in leases*
- ❖ The exercise of civil or political rights in a given location
- ❖ Any failure to obtain permits and licenses normally required of a resident
- ❖ The purchase of a burial plot in a particular location
- ❖ The acquisition of a new residence in a different location